

Third-Party Refund Requests

Contents

What is a Third-Party Refund Request?	1
Who can Submit a Third-Party Refund Request?	1
How do I Submit a Third-Party Refund Request?.....	1
What to Expect	2
Denied Requests	2

What is a Third-Party Refund Request?

A third-party refund request is submitted by someone who did not pay the sales tax on his or her tax return.

Who can Submit a Third-Party Refund Request?

You may submit a request for refund if:

- You do not ask the seller for a sales tax refund directly.
- The seller would not allow or process your request.

You may request a refund for a single purchase or multiple purchases in a single request.

How do I Submit a Third-Party Refund Request?

You may request a third-party refund by submitting a letter that thoroughly explains why you are entitled to a refund of sales tax, including the basis in Utah law as to why you shouldn't have been charged sales tax on the items.

You must include the information and documentation listed below with your refund request letter. If you have more than 12 invoices or purchases, you must submit the information on CD or USB. You may use [this Excel spreadsheet](#) to enter your request information.

Include the following information for each purchase:

- Purchase date
- Invoice number
- Taxable purchase amount

- Amount of tax paid
- Amount of tax overpaid
- Seller's name (must be registered in Utah)
- Description of item(s) purchased
- Reason the items are exempt from sales and use tax

You must also send the following documents:

- Invoices or receipts that show the items purchased and Utah sales tax charged
- Proof of payment such as:
 - Copies of cancelled checks
 - Bank statements
 - Credit card receipts
 - A letter from the seller

You must send these documents on CD or USB, if you have more than 12 invoices in your refund request.

Include a Power of attorney if requesting the refund for a client.

Send your request to:

Technical Research Unit
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134

What to Expect

We will send a letter when your refund is processed or if we need additional information. Be sure to include all information and documentation for faster processing and to avoid a refund denial.

If you are requesting the refund for a client, please state if you want a copy of the notice and include a Power of Attorney.

Denied Requests

We may deny any Third-Party Refund request that is missing required information or that does not qualify for refund under Utah sales tax law. If we deny your request, we will send a letter explaining your appeal rights.